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Atty. Dkt. No. 023484-0159

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Tatsuyoshi MARUYAMA et al.

Title: POWER STEERING SYSTEM

Appl. No.: 10/784,210

Filing Date: 02/24/2004

Examiner: Tony H. Winner

Art Unit: 3611

**RESPONSE TO RESTRICTION REQUIREMENT AND
PRELIMINARY AMENDMENT UNDER 37 CFR 1.115**

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated September 14, 2005, concerning the above-referenced patent application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 5 of this document.

Please amend the application as follows: